

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PROPRIETORSHIP BUSINESS PROFITS TAX RETURN

SEQUENCE # 4

For the CALENDAR year **2002** or other taxable period beginning _____ Mo Day Year and ending _____ Mo Day Year

Due date for CALENDAR year is on or before April 15, 2003 or the 15th day of the 4th month after the close of the fiscal period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.

STEP 1		LAST NAME		FIRST NAME & INITIAL		SOCIAL SECURITY NUMBER			
Please Print or Type		SPOUSE'S LAST NAME		FIRST NAME & INITIAL		SPOUSE'S SOCIAL SECURITY NUMBER			
		SINGLE MEMBER LIMITED LIABILITY COMPANY				DEPARTMENT IDENTIFICATION NUMBER			
STEP 2 Figure Your Tax	Husband and wife may NOT combine net results of separately held business organizations. Attach all applicable Federal Forms.						Special Depreciation See TIR 2002-002	COLUMN A Your Income	COLUMN B Spouse's Income
	1	NET PROFIT OR (LOSS) FROM BUSINESS						1	1
	2	RENTAL INCOME OR (LOSS)							
		(a) Income or Loss From Rental Activity.....						2(a)	2(a)
		(b) Net Farm Rental Profit or Loss (Federal Form 4835, Line 32).....						2(b)	2(b)
		(c) TOTAL						2(c)	2(c)
	3	NET FARM PROFIT OR (LOSS)						3	3
	4	NET GAIN OR (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES (See instructions) Attach schedule if additional space is needed. (Federal Form 4797)							
		(1) Description of Property	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse		
		(a)							
	(b)								
	(c) TOTAL				4(c)	4(c)			
5	INSTALLMENT GAIN OR (LOSS) (See instructions) Attach schedule if additional space is needed. (Federal Form 6252)								
	(1) Date of Original Sale Mo Day Year	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse			
	(a)								
	(b)								
	(c) TOTAL				5(c)	5(c)			
6	Gross Business Profits [Combine Lines 1, 2(c), 3, 4(c), and 5(c)]						6	6	
7	Compensation for Personal Services (See instructions)						7	7	
8	Subtotal (Combine Line 6 and Line 7. If negative, show in parenthesis.) (See instructions for NOL carry forward provisions.)						8	8	
9	NH Net Operating Loss Deduction (Attach Form DP-132).....						9	9	
10	Other Additions and Deductions per RSA 77-A:4 (If negative, show in parenthesis.)						10	10	
11	Adjusted Gross Business Profits						11	11	
12	New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places.) Interstate Proprietorships must apportion income – See DP-80 instructions.						12	12	
13	New Hampshire Taxable Business Profits (Line 11 x Linw 12. If negative, enter zero.).....						13	13	
14	New Hampshire Business Profits Tax (Line 13 x 8.5%)						14	14	
STEP 3 Figure Your Credits	15	Credits: allowed under RSA 77-A:5 as shown on Form DP-160.....						15	15
	16	Subtotal (Line 14 minus Line 15)						16	16
	17	Business Enterprise Tax Credit (See instructions).....						17	17
	18	Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 16 or Line 17. See instructions).....						18	18
	19	(a) NH Business Profits Tax Net of Statutory Credits (Line 16 minus Line 18).....						19(a)	19(a)
	(b) NH Business Profits Tax Net of Statutory Credits (Sum of Line 19(a), Columns A and B. IF NEGATIVE, ENTER ZERO.).....						19(b)	19(b)	

ENTER THE AMOUNT FROM LINE 19(b) ON LINE 1(b) OF THE BT-SUMMARY FORM.**IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**